



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

39 Powell 0805 Deer Lodge Elementary

0712 Deer Lodge Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,745,641.09	2,745,641.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	433,032.07	433,032.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,279.29	8,279.29	0.00	0.00	0.00	0.00
222X Educational Media Services	47,060.61	47,060.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,988.55	115,988.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	273,330.06	273,330.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	118,861.75	0.00	118,861.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	488,064.29	488,064.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	589,447.90	385,347.90	0.00	204,100.00	0.00	0.00
31XX Food Services	158,077.05	158,077.05	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	52,569.61	52,569.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,391.25	29,391.25	0.00	0.00	0.00	0.00
Totals	5,059,743.52	4,736,781.77	118,861.75	204,100.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,059,743.52					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A			<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0712 Deer Lodge Elem	Indirect/Direct	118,861.75 / 4,736,781.77	2.51%	

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0712 Deer Lodge Elem	0.0147	0.0147	0.0144	0.0144	2.51%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0712 Deer Lodge Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0712 Deer Lodge Elem	0.0147	0.0147	0.0144	0.0144	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0712 Deer Lodge Elem			1.58%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0805 Deer Lodge Elementary	Your Preliminary Rate by School System (SS) is:	1.58%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

39 Powell 0806 Powell County High School

0713 Powell County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,854,607.98	1,827,610.98	0.00	26,997.00	0.00	0.00
21XX Support Services - Students	88,409.36	88,409.36	0.00	0.00	0.00	0.00
222X Educational Media Services	94,376.72	94,376.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	210,845.40	210,845.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	199,894.01	199,894.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	112,206.92	6,803.33	105,403.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	341,676.13	341,676.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	117,013.49	117,013.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	33,435.51	33,435.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	128,822.91	128,822.91	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,834.64	0.00	0.00	4,834.64	0.00	0.00
Totals	3,186,123.07	3,048,887.84	105,403.59	31,831.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,186,123.07					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0713 Powell County H S	Indirect/Direct	105,403.59 / 3,048,887.84		3.46%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0713 Powell County H S	0.0259	0.0264	0.0254	0.0258	3.46%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0713 Powell County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0713 Powell County H S	0.0259	0.0264	0.0254	0.0258	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0713 Powell County H S				2.62%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0806 Powell County High School	Your Preliminary Rate by School System (SS) is:	2.62%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

39 Powell 0808 Ovando Elementary

0715 Ovando Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	141,816.07	141,816.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	201.16	201.16	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,729.29	4,729.29	0.00	0.00	0.00	0.00
222X Educational Media Services	3,056.19	3,056.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,175.60	14,175.60	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,807.33	32,807.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	54.60	54.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,633.49	0.00	0.00	2,633.49	0.00	0.00
Totals	199,473.73	196,840.24	0.00	2,633.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	199,473.73					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0715 Ovando Elem	Indirect/Direct	0.00 / 196,840.24	0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0715 Ovando Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0808 Ovando Elementary	Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

39 Powell 0810 Helmville Elementary

0717 Helmville Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	157,189.77	157,189.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,380.99	2,380.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,435.00	1,435.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,916.87	3,616.91	0.00	299.96	0.00	0.00
25XX Support Services - Business	10,925.95	0.00	10,925.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	37,650.45	37,650.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	38,520.79	38,520.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,830.53	0.00	0.00	3,830.53	0.00	0.00
Totals	255,850.35	240,793.91	10,925.95	4,130.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	255,850.35					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0717 Helmville Elem	Indirect/Direct	10,925.95 / 240,793.91	4.54%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0717 Helmville Elem	0.0265	0.0268	0.0273	0.0272	4.54%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0717 Helmville Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0717 Helmville Elem	0.0265	0.0268	0.0273	0.0272	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0717 Helmville Elem			2.91%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0810 Helmville Elementary	Your Preliminary Rate by School System (SS) is:	2.91%	
This same rate is applied to both EL and HS in the same SS			

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

39 Powell 0811 Garrison Elementary

0718 Garrison Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	144,192.81	144,192.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,388.53	1,388.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,121.74	1,121.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15.00	15.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,670.10	0.00	12,670.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,150.30	14,150.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	8,911.70	8,911.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	662.14	662.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,656.55	0.00	0.00	11,656.55	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,154.67	0.00	0.00	2,154.67	0.00	0.00
Totals	196,923.54	170,442.22	12,670.10	13,811.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	196,923.54					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0718 Garrison Elem	Indirect/Direct	12,670.10 / 170,442.22	7.43%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0718 Garrison Elem	0.0685	0.0742	0.0660	0.0692	7.43%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0718 Garrison Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0718 Garrison Elem	0.0685	0.0742	0.0660	0.0692	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0718 Garrison Elem				6.69%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0811 Garrison Elementary	Your Preliminary Rate by School System (SS) is:	6.69%	
This same rate is applied to both EL and HS in the same SS			

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

39 Powell 0812 Elliston Elementary

0719 Elliston Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	106,534.25	106,534.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,694.06	2,694.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,113.25	2,113.25	0.00	0.00	0.00	0.00
222X Educational Media Services	561.90	561.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,065.07	13,065.07	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	150.00	0.00	150.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,432.13	24,432.13	0.00	0.00	0.00	0.00
31XX Food Services	12,665.09	12,665.09	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	34,218.72	0.00	0.00	34,218.72	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,351.71	0.00	0.00	3,351.71	0.00	0.00
Totals	199,786.18	162,065.75	150.00	37,570.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	199,786.18					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0719 Elliston Elem	Indirect/Direct	150.00 / 162,065.75	0.09%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0719 Elliston Elem	0.0007	0.0009	0.0010	0.0006	0.09%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0719 Elliston Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0719 Elliston Elem	0.0007	0.0009	0.0010	0.0006	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0719 Elliston Elem			0.08%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0812 Elliston Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

39 Powell 0813 Avon Elementary

0720 Avon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	150,459.83	150,459.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,689.78	4,080.01	17,609.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,664.39	21,664.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,177.45	17,177.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,467.36	1,467.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,069.93	0.00	0.00	4,069.93	0.00	0.00
Totals	216,528.74	194,849.04	17,609.77	4,069.93	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	216,528.74					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0720 Avon Elem	Indirect/Direct	17,609.77 / 194,849.04	9.04%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0720 Avon Elem	0.0000	0.0000	0.0135	0.0176	9.04%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0720 Avon Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0720 Avon Elem	0.0000	0.0000	0.0135	0.0176	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0720 Avon Elem			2.31%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0813 Avon Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.31%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

39 Powell 0814 Gold Creek Elementary

0721 Gold Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	89,731.35	89,731.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	138.64	138.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,135.00	1,135.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,070.37	11,070.37	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,505.25	32,505.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	11,656.27	11,656.27	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,675.85	0.00	0.00	1,675.85	0.00	0.00
Totals	147,912.73	146,236.88	0.00	1,675.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	147,912.73					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0721 Gold Creek Elem	Indirect/Direct	0.00 / 146,236.88	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0721 Gold Creek Elem	0.0009	0.0010	0.0012	0.0008	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0721 Gold Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0721 Gold Creek Elem	0.0009	0.0010	0.0012	0.0008	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0721 Gold Creek Elem			0.07%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0814 Gold Creek Elementary	Your Preliminary Rate by School System (SS) is:	0.07%	
This same rate is applied to both EL and HS in the same SS			

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